

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF WASHINGTON

EDWARD J. MORROW AND SHERRI L.
MORROW,

Plaintiffs,

v.

UNITED STATES OF AMERICA,
Defendant.

No. CV-07-331-FVS

ORDER DENYING MOTION FOR
RELIEF FROM JUDGMENT

THIS MATTER comes before the Court based upon the plaintiffs' motion for relief from judgment. They are representing themselves. The defendant is represented by W. Carl Hankla and Nathaniel B. Parker.

BACKGROUND

The Internal Revenue Service ("IRS") served a summons upon CitiMortgage, Inc., (hereinafter "CitiMortgage summons"). This summons seeks payroll information regarding Sherri Morrow. The IRS also served a summons upon Real Estate Services of Spokane, Inc. (d/b/a RE/MAX of Spokane) (hereinafter "RE/MAX summons"). This summons seeks payroll information regarding Edward Morrow. Upon learning of the summonses, the Morrows filed a pleading that is entitled "Petition to Quash Summons." In essence, they asked the Court to enjoin the IRS from using the summonses to obtain information about them. The IRS moved to dismiss their petition; a motion that the Court granted on August 6, 2008. Judgment was entered the same

1 day. On September 15, 2008, the Morrows moved for "reconsideration."

2 **RULING**

3 The Federal Rules of Civil Procedure do not mention a "motion for
4 reconsideration." *United States v. Emmons*, 107 F.3d 762, 764 (10th
5 Cir.1997) (citations omitted). Even so, a motion to that effect is
6 treated as a motion to alter or amend judgment under Rule 59(e) if it
7 is filed within ten days of entry of judgment. *United States v.*
8 *Nutri-Cology, Inc.*, 982 F.2d 394, 397 (9th Cir.1992). Otherwise, it
9 is treated as a Rule 60(b) motion. See *United States v. Clark*, 984
10 F.2d 31, 34 (2nd Cir.1993). Here, the defendant moved for
11 reconsideration over ten days after the Court entered its order
12 denying his motion to vacate. Thus, the defendant's request for
13 relief will be construed as a 60(b) motion. As the United States
14 points out, the Morrows have not made a serious effort to establish
15 that they are entitled to relief under Rule 60(b), nor is there any
16 reason to think that they are.

17 **IT IS HEREBY ORDERED:**

18 1. The defendant's motion for reconsideration (**Ct. Rec. 22**) is
19 denied.

20 2. The Court will not consider any additional motions for
21 reconsideration or relief from the judgment.

22 **IT IS SO ORDERED.** The District Court Executive is hereby
23 directed to file this order and furnish copies to the plaintiffs and
24 to counsel for the defendant.

25 **DATED** this 29th day of September, 2008.

26 s/ Fred Van Sickle
Fred Van Sickle
Senior United States District Judge